

ELECTRIC REVENUE ALLOCATION

Wisconsin Power & Light Company

Docket 6680-UR-117

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SCHEDULE 1: RESULTS OF VARIOUS COSS

WISCONSIN POWER & LIGHT COMPANY

Docket 6680-UR-117 TY 2010

Table 1: COSS Results At WP&L Filed Levels

Customer Group	Present Revenue, \$'s	COSS A		COSS B		COSS C	
		\$'s Change	% Change	\$'s Change	% Change	\$'s Change	% Change
Small Users	\$ 531,203,968	\$ 100,214,842	18.9%	\$ 95,814,988	18.0%	\$ 80,427,780	15.1%
Commercial	\$ 95,496,469	\$ 3,330,874	3.5%	\$ 4,067,366	4.3%	\$ 9,477,004	9.9%
Industrial	\$ 304,872,659	\$ 17,867,558	5.9%	\$ 21,530,919	7.1%	\$ 31,508,489	10.3%
All Classes	\$ 931,573,096	\$ 121,413,273	13.0%	\$ 121,413,273	13.0%	\$ 121,413,273	13.0%

Table 2: COSS Results At Staff Adjusted Costs

Customer Group	Present Revenue, \$'s	COSS A		COSS B		COSS C	
		\$'s Change	% Change	\$'s Change	% Change	\$'s Change	% Change
Small Users	\$ 534,590,305	\$ 75,246,144	14.1%	\$ 67,676,558	12.7%	\$ 42,513,874	8.0%
Commercial	\$ 95,496,469	\$ (1,470,673)	-1.5%	\$ (1,544,392)	-1.6%	\$ 7,284,235	7.6%
Industrial	\$ 304,872,659	\$ (592,392)	-0.2%	\$ 7,050,912	2.3%	\$ 23,384,970	7.7%
All Classes	\$ 934,959,433	\$ 73,183,078	7.8%	\$ 73,183,078	7.8%	\$ 73,183,078	7.8%

Table 3: Differences in COSS A, COSS B, and COSS C Methodologies

	COSS A	COSS B	COSS C
Production Plant Allocation	100 % On Demand Allocators	67 % on Demand Allocators and 33 % on Energy Allocators	75 % on Demand Allocators and 25 % on Energy Allocators
Distribution Account Allocation	50% on Customer Allocators and 50 % on Demand Allocators	50% on Customer Allocators and 50 % on Demand Allocators	0% on Customer Allocators 100 % on Demand Allocators

SCHEDULE 2: Summary of COSS Results and Methodologies

WP&L COSTS - COSS A		WP&L COSTS - COSS B		WP&L COSTS - COSS C	
WP&L FILED OVERALL \$1,052,986,368 = 13.0 percent increase At WP&L Filed Levels	Small Use & Other Customers - \$631,418,809, a 60.0% Increase and 59.1% of all revenue.	Small Use & Other Customers - \$627,018,955, a 18.0% Increase and 59.5% of all revenue.	Small Use & Other Customers - \$611,631,747, a 15.1% Increase and 58.1% of all revenue.		
	Commercial Use Customers - \$98,827,342, a 3.5% Increase and 9.4% of all revenue.	Commercial Use Customers - \$99,563,835, a 4.3% Increase and 9.5% of all revenue.	Commercial Use Customers - \$104,973,473, a 9.9% Increase and 10.0% of all revenue.		
	Industrial Use Customers - \$322,740,217, a 5.9% Increase and 30.6% of all revenue.	Industrial Use Customers - \$326,403,579, a 7.1% Increase and 31.0% of all revenue.	Industrial Use Customers - \$336,381,148, a 10.3% Increase and 31.0% of all revenue.		
STAFF COSTS - COSS A		STAFF COSTS - COSS B		STAFF COSTS - COSS C	
COMMISSION STAFF ADJUSTED OVERALL \$1,008,142,511 = 7.8 percent increase At Staff Adjusted Levels	Small Use & Other Customers - \$609,836,449, a 14.1% Increase and 60.5% of all revenue.	Small Use & Other Customers - \$602,266,864, a 12.7% Increase and 59.7% of all revenue.	Small Use & Other Customers - \$577,104,179, a 8.0% Increase and 57.2% of all revenue.		
	Commercial Use Customers - \$94,025,795, a 1.5% Decrease and 9.3% of all revenue.	Commercial Use Customers - \$93,952,076, a 1.6% Decrease and 9.3% of all revenue.	Commercial Use Customers - \$102,780,703, a 7.6% Increase and 10.2% of all revenue.		
	Industrial Use Customers - \$304,280,267, a 0.2% Decrease and 30.2% of all revenue.	Industrial Use Customers - \$311,923,571, a 2.3% Increase and 30.9% of all revenue.	Industrial Use Customers - \$328,257,629, a 7.7% Increase and 32.6% of all revenue.		
COSS A		COSS B		COSS C	
PRODUCTION COSTS = \$125,652,596 at Staff adjusted Levels	1. Plant allocated entirely using a 12 CPKD allocator.	1. Plant allocated using a mix of demand/energy allocators.	1. Plant allocated using a mix of demand/energy allocators.		
	2. Cost-weighted 12 CPKD allocator does not include interruptible loads	2. Cost-weighted 12 CPKD allocator includes interruptible loads	2. Cost-weighted 12 CPKD allocator includes interruptible loads		
	3. No other adjustment for interruptible loads	3. Separate adjustment for interruptible loads	3. Separate adjustment for interruptible loads		
	4. Energy allocator used is cost-weighted	4. Energy allocator used is cost-weighted	4. Energy allocator used is cost-weighted		
	5. 100% Demand/Energy Allocation Mix	5. 67% Demand / 33% Energy Allocation Mix	5. 75% Demand / 25% Energy Allocation Mix		
COSS A		COSS B		COSS C	
FUEL COSTS = \$161,693,202 at Staff adjusted Levels	1. Energy allocator used is at generation level.	1. Energy allocator used is at generation level.	1. Energy allocator used is at generation level.		

SCHEDULE 2: Summary of COSS Results and Methodologies

COSS A

COSS B

COSS C

PURCHASED POWER COSTS = \$258,688,821 at Staff adjusted Levels	1. Energy allocator used is at generation level.	1. Energy allocator used is at generation level.	1. Energy allocator used is at generation level.
	2. Demand allocator used in weighted 12 CP	2. Demand allocator used in weighted 12 CP	2. Demand allocator used in weighted 12 CP

COSS A

COSS B

COSS C

TRANSMISSION COSTS = \$105,129,865 at Staff adjusted Levels	1. Allocation based only on demand and energy allocators	1. Allocation based only on demand and energy allocators	1. Allocation based only on demand and energy allocators
	2. Demand allocator includes interruptible loads	2. Demand allocator includes interruptible loads	2. Demand allocator includes interruptible loads

COSS A

COSS B

COSS C

DISTRIBUTION COSTS = \$141,380,573 at Staff adjusted Levels	1. 50% distribution plant line accounts allocated on weighted customer and 50.0% demand information	1. 50% distribution plant line accounts allocated on weighted customer and 50.0% demand information	1. 100% distribution plant line accounts allocated on demand information
	2. Transmission level customer allocated only meter and services costs in distribution cost allocators.	2. Transmission level customer allocated only meter and services costs in distribution cost allocators.	2. Transmission level customer allocated only meter and services costs in distribution cost allocators.

COSS A

COSS B

COSS C

CUSTOMER COSTS = \$69,874,257 at Staff adjusted Levels	1. Allocated on weighted customer information and direct assignment and demand for Conservation programs and Shared Savings	1. Allocated on weighted customer information and direct assignment and demand for Conservation programs and Shared Savings	1. Allocated on weighted customer information and direct assignment and demand for Conservation programs and Shared Savings
	2. 50-50 split of conservation costs used where 50% is assigned by class receiving program costs and 50% is assigned using a demand allocator.	2. 50-50 split of conservation costs used where 50% is assigned by class receiving program costs and 50% is assigned using a demand allocator.	2. 50-50 split of conservation costs used where 50% is assigned by class receiving program costs and 50% is assigned using a demand allocator.
	3. Act 141 costs directly allocated.	3. Act 141 costs directly allocated.	3. Act 141 costs directly allocated.

COSS A

COSS B

COSS C

General Costs = \$162,680,288 at Staff adjusted Levels	1. Labor used as indirect allocator	1. Labor used as indirect allocator	1. Labor used as indirect allocator
	2. Labor allocator reflects all plant allocation decisions which includes excludes interruptible demand impacts on production plant and General and Common plant	2. Labor allocator reflects all plant allocation decisions including Demand/Energy allocation mix and treatment of interruptibles on production plant and General and Common plant	2. Labor allocator reflects all plant allocation decisions including Demand/Energy allocation mix and treatment of interruptibles on production plant and General and Common plant

SCHEDULE 3: Customer Class Groupings

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Exhibit 9.5
Schedule 3
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Witness: James B. Petersen

SMALL USE & OTHER CUSTOMERS (UNDER 75 kW)

Small Use Customers Under 75 kW

<i>Gs-1</i>	General Service
<i>Gs-3</i>	General Service Time-Of-Day
<i>Gs-4</i>	General Service Non-Metered
<i>Gw-1</i>	General Service Time-Of-Day with Water Heating
<i>Rw-1</i>	Controlled Water Heating 17 Hr
<i>Rw-3</i>	Controlled Water Heating 11 Hr

Other Customer Tariffs

<i>Mz-1</i>	Traffic Signal Service
<i>Mz-3</i>	Civil Defense & Sirens
<i>Ms-1</i>	Streetlighting Service
<i>Ms-2</i>	Decorative Lighting Service
<i>Ms-3</i>	Area Lighting Service
<i>NL-1</i>	Non-Standard Lighting Service

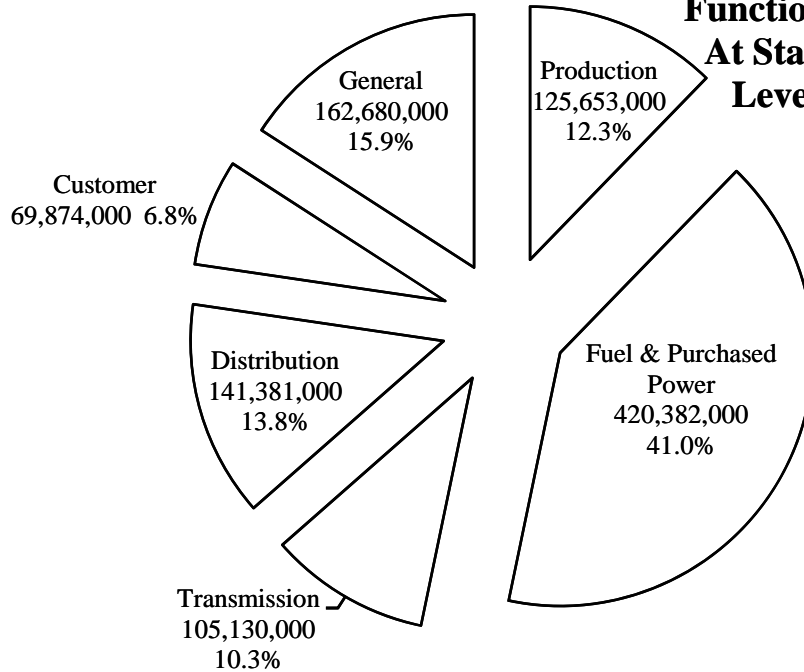
COMMERCIAL CUSTOMERS (Over 75 kW & Under 200 kW)

<i>Cg-2</i>	Commercial, Single-Phase & Three-Phase, Secondary & Primary
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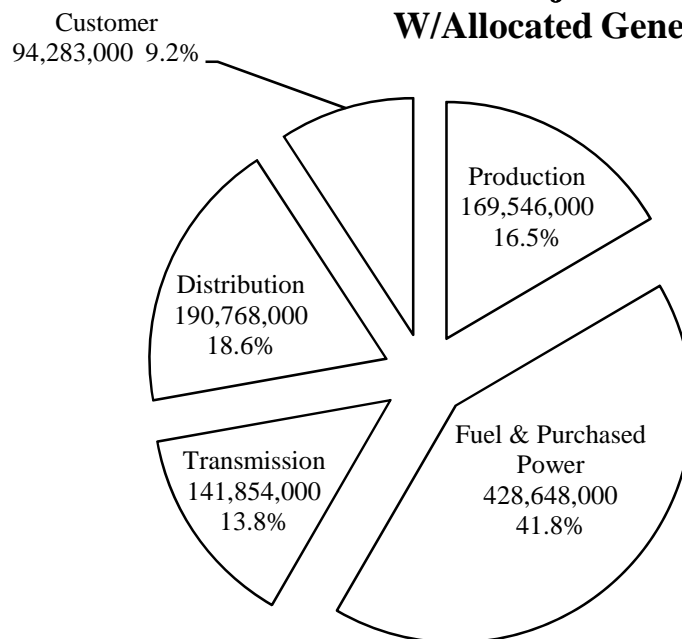
INDUSTRIAL CUSTOMERS (Over 200 kW)

<i>Cp-1</i>	Industrial Service, Primary & Secondary, Firm & Interruptible
<i>Cp-2</i>	Industrial Service, Transmission, Firm & Interruptible

**FIGURE 1:
Functionalized Cost
At Staff Adjusted
Levels of Cost**



**FIGURE 2: Staff Adjusted Functionalized Cost
W/Allocated General Cost**



SCHEDULE 5: PRODUCTION PLANT COST ALLOCATION MIX IMPACT ON COSS RESULTS

Table 1: COSS AT WP&L FILED LEVELS OF COST

	COSS A				COSS B				COSS C
Production Allocation Mix	100/0	67/33 (2/1)	40/100	0/100	100/0	67/33 (2/1)	40/100	0/100	75/25
Distribution Allocation	50/50	50/50	50/50	50/50	50/50	50/50	50/50	50/50	0/100
Small User & Others	13.0%	13.0%	13.0%	13.0%	18.3%	18.0%	17.8%	17.5%	15.1%
Commercial	3.5%	3.4%	3.3%	3.2%	4.2%	4.3%	4.3%	4.3%	9.9%
Industrial	5.9%	6.3%	6.7%	7.2%	6.6%	7.4%	7.4%	8.0%	10.3%
All Classes	13.0%	13.0%	13.0%	13.0%	13.0%	13.0%	13.0%	13.0%	13.0%

Table 2: COSS AT STAFF ADJUSTED LEVELS OF COST

	COSS A				COSS B				COSS C
Production Allocation Mix	100/0	67/33 (2/1)	40/100	0/100	100/0	67/33 (2/1)	40/100	0/100	75/25
Distribution Allocation	50/50	50/50	50/50	50/50	50/50	50/50	50/50	50/50	0/100
Small User & Others	14.1%	13.6%	13.3%	12.8%	13.6%	12.7%	12.3%	11.9%	8.0%
Commercial	-1.5%	-1.7%	-1.9%	-2.1%	-1.7%	-1.6%	-1.6%	-1.6%	7.6%
Industrial	-0.2%	0.6%	1.3%	2.3%	0.6%	2.3%	2.9%	3.7%	7.7%
All Classes	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%

Notes: Production Allocation Mix Ratio of Demand to Energy Allocators, i.e. 100/0 D/E = 100% on Demand and 0% on Energy.

Distribution Allocation Mix Ratio of Customer to Demand Allocators on Distribution Line Accounts, i.e. 50/50 C/E = 50% on Customer and 50% on Demand.

Both COSS A and COSS B Use 50% Customer and 50 % Demand Allocators On Distribution Line Accounts

COSS C Uses a 0% Customer and 100% Demand

SCHEDULE 6: DISTRIBUTION PLANT COST ALLOCATION MIX IMPACT ON COSS RESULTS

Table 1: COSS AT WP&L FILED LEVELS OF COST

	COSS A			COSS B			COSS C
Distribution Allocation - C/D	100/0	50/50	0/100	100/0	50/50	0/100	0/100
Production Allocation Mix - D/E	100/0	100/0	100/0	67/33 (2/1)	67/33 (2/1)	67/33 (2/1)	75/25
Small User & Others	21.8%	18.9%	16.0%	21.0%	18.0%	15.1%	15.1%
Commercial	-2.2%	3.5%	9.2%	-1.4%	4.3%	9.9%	9.9%
Industrial	20.7%	13.7%	6.6%	3.7%	7.1%	10.4%	10.3%
All Classes	13.0%	13.0%	13.0%	13.0%	13.0%	13.0%	13.0%

Table 2: COSS AT STAFF ADJUSTED LEVELS OF COST

	COSS A			COSS B			COSS C
Distribution Allocation - C/D	100/0	50/50	0/100	100/0	50/50	0/100	75/25
Production Allocation Mix - D/E	100/0	100/0	100/0	67/33 (2/1)	67/33 (2/1)	67/33 (2/1)	0/100
Small User & Others	17.0%	14.0%	11.2%	17.5%	7.9%	12.7%	8.0%
Commercial	-7.1%	-1.5%	4.0%	-10.9%	-1.6%	7.6%	7.6%
Industrial	-3.5%	9.1%	15.9%	-3.2%	2.3%	7.8%	7.7%
All Classes	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%

Notes: Production Allocation Mix Ratio of Demand to Energy Allocators, i.e. 100/0 D/E = 100% on Demand and 0% on Energy.

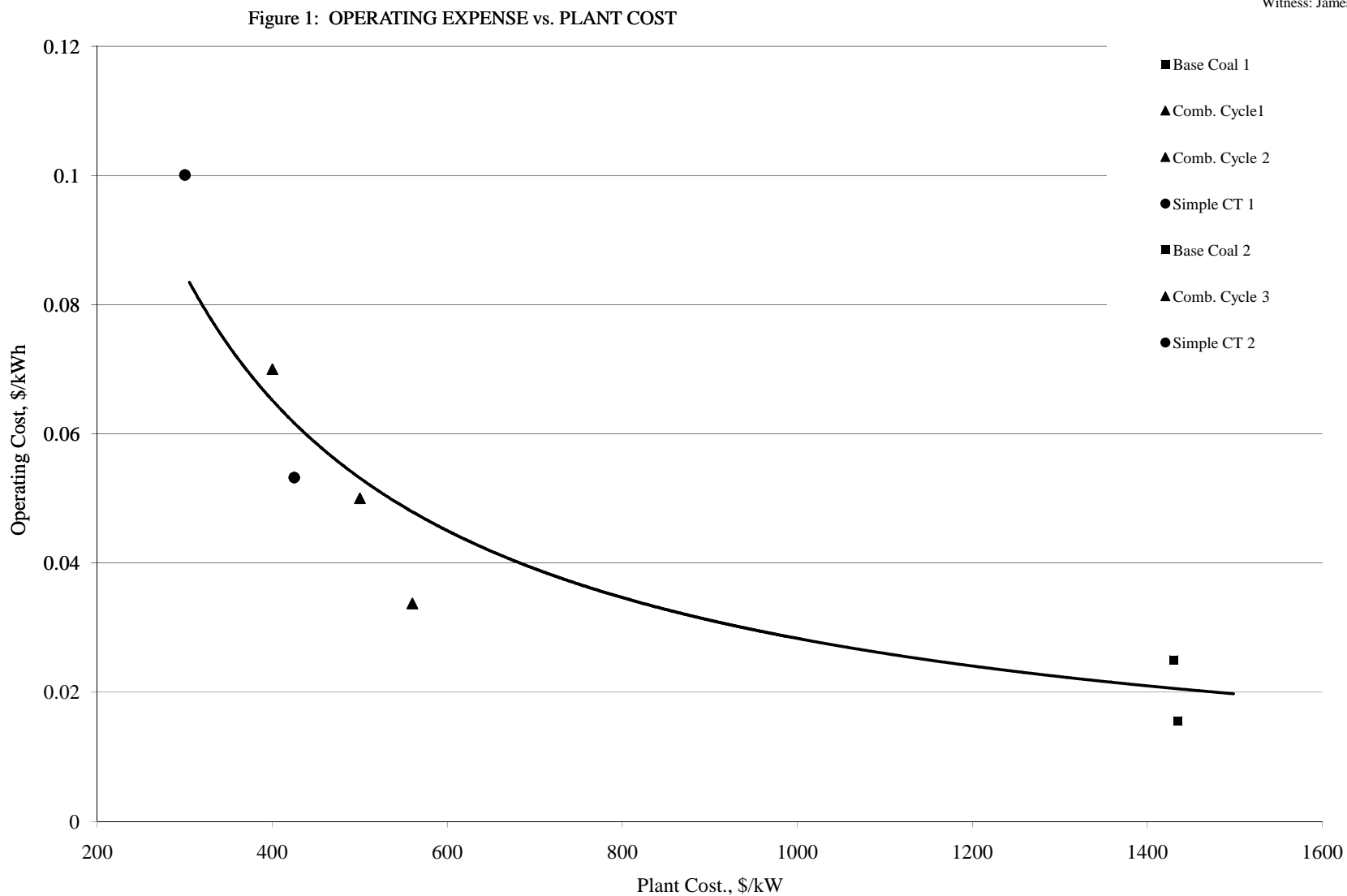
Distribution Allocation Mix Ratio of Customer to Demand Allocators on Distribution Line Accounts,

i.e. 50/50 C/E = 50% on Customer and 50% on Demand.

COSS A Uses 100% Demand and 0 % Energy Allocators On Production Plant Accounts

COSS B Uses 67% Demand and 33 % Energy Allocators On Production Plant Accounts

COSS C Uses 75% Demand and 25 % Energy Allocators On Production Plant Accounts



NOTE: Based on applications to the Commission for the construction of two baseload coal plants, three combined cycle intermediate plants, and two simple cycle combustion turbine peaker plants.

SCHEDULE 7: Allocating Production Plant

Figure 2: IDEALIZED UTILITY LOAD CURVE

